

Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No. 1545-0047

2002Open to Public
Inspection**A** For the 2002 calendar year, or tax year period beginning **JUL 1, 2002** and ending **JUN 30, 2003****B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return
☐ Amended return
☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization**CHILDREN'S WISH FOUNDATION INTERNATIONAL**

Number and street (or P.O. box if mail is not delivered to street address)

8615 ROSWELL ROAD

Room/suite

City or town, state or country, and ZIP + 4

ATLANTA, GA 30350**D** Employer identification number**58-1642982****E** Telephone number**(770) 393-9474** **78438****F** Accounting method:☐ Cash ☒ Accrual☐ Other (specify) ▶

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

H and **I** are not applicable to section 527 organizations.**H(a)** Is this a group return for affiliates? ☐ Yes ☒ No**H(b)** If "Yes," enter number of affiliates ▶**H(c)** Are all affiliates included? **N/A** ☐ Yes ☐ No
(If "No," attach a list.)**H(d)** Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No**I** Enter 4-digit GEN ▶**M** Check ☐ if the organization is **not** required to attach Sch. B (Form 990, 990-EZ, or 990-PF).**G** Web site: **WWW.CHILDRENSWISH.ORG****J** Organization type (check only one) ☒ 501(c) (**3**) (insert no.) ☐ 4947(a)(1) or ☐ 527**K** Check here ☐ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. **Some states require a complete return.****L** Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **15,046,843.****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances**

Revenue	1 Contributions, gifts, grants, and similar amounts received:				
	a Direct public support	1a	14,798,896.		
	b Indirect public support	1b			
	c Government contributions (grants)	1c			
	d Total (add lines 1a through 1c) (cash \$ 10,923,451. noncash \$ 3,875,445.)	1d	14,798,896.		
	2 Program service revenue including government fees and contracts (from Part VII, line 93)	2			
	3 Membership dues and assessments	3			
	4 Interest on savings and temporary cash investments	4	23,169.		
	5 Dividends and interest from securities	5			
	6 a Gross rents	6a			
	b Less: rental expenses	6b			
	c Net rental income or (loss) (subtract line 6b from line 6a)	6c			
7 Other investment income (describe ▶)	7				
Revenue	8 a Gross amount from sale of assets other than inventory	(A) Securities	(B) Other		
		74,853.	8a		
	b Less: cost or other basis and sales expenses	83,024.	8b		
	c Gain or (loss) (attach schedule)	-8,171.	8c		
	d Net gain or (loss) (combine line 8c, columns (A) and (B))	STMT 2	8d	-8,171.	
	9 Special events and activities (attach schedule)				
	a Gross revenue (not including \$ of contributions reported on line 1a)	9a			
	b Less: direct expenses other than fundraising expenses	9b			
	c Net income or (loss) from special events (subtract line 9b from line 9a)	9c			
	10 a Gross sales of inventory, less returns and allowances	10a			
	b Less: cost of goods sold	10b			
	c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c			
11 Other revenue (from Part VII, line 103)	11	149,925.			
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	14,963,819.			
Expenses	13 Program services (from line 44, column (B))	13	6,678,404.		
	14 Management and general (from line 44, column (C))	14	676,882.		
	15 Fundraising (from line 44, column (D))	15	7,804,873.		
	16 Payments to affiliates (attach schedule)	16			
	17 Total expenses (add lines 16 and 44, column (A))	17	15,160,159.		
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 12)	18	-196,340.		
	19 Net assets or fund balances at beginning of year (from line 73, column (A))	19	1,611,984.		
	20 Other changes in net assets or fund balances (attach explanation)	20	SEE STATEMENT 3	27,685.	
	21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	1,443,329.		

223001
01-22-03

LHA For Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2002)

RECEIVED

APR 12 2004

Attorney General's
Registry of Charitable Trusts

• If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** and check this box ☒ **X**

Note: Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

• If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

Part II Additional (not automatic) 3-Month Extension of Time - Must file Original and One Copy.

Type or print. File by the extended due date for filing the return. See instructions.	Name of Exempt Organization	Employer identification number
	CHILDREN'S WISH FOUNDATION INTERNATIONAL	58-1642982
	Number, street, and room or suite no. If a P.O. box, see instructions. 8615 ROSWELL ROAD	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. ATLANTA, GA 30350	

Check type of return to be filed (File a separate application for each return):

☒ Form 990 ☐ Form 990-EZ ☐ Form 990-T (sec. 401(a) or 408(a) trust) ☐ Form 1041-A ☐ Form 5227 ☐ Form 8870
☐ Form 990-BL ☐ Form 990-PF ☐ Form 990-T (trust other than above) ☐ Form 4720 ☐ Form 6069

STOP: Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

• If the organization does **not** have an office or place of business in the United States, check this box ☐ **X**
 • If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the **whole** group, check this box ☐. If it is for **part** of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

4 I request an additional 3-month extension of time until MAY 17, 2004.
 5 For calendar year _____, or other tax year beginning JUL 1, 2002 and ending JUN 30, 2003.
 6 If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period
 7 State in detail why you need the extension
THE TAXPAYER'S BOOKS AND RECORDS ARE NOT IN PROPER ORDER TO ENSURE AN ACCURATE AND TIMELY FILING AT THIS TIME.

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions \$ _____
 b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868 \$ _____
 c **Balance Due.** Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions \$ _____ N/A

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature Barbara Lynn Title CPA Date 2/9/04

Notice to Applicant - To Be Completed by the IRS

☐ We have approved this application. Please attach this form to the organization's return.
☐ We have not approved this application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to the organization's return.
☐ We have not approved this application. After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file. We are not granting the 10-day grace period.
☐ We cannot consider this application because it was filed after the due date of the return for which an extension was requested.
☐ Other _____

Director _____ By: _____ Date _____

Alternate Mailing Address - Enter the address if you want the copy of this application for an additional 3-month extension returned to an address different than the one entered above.

Type or print 223832 05-22-02	Name FRANK & COMPANY, PC
	Number and street (include suite, room, or apt. no.) Or a P.O. box number 1360 BEVERLY ROAD, SUITE 300
	City or town, province or state, and country (including postal or ZIP code) MCLEAN, VA 22101

**Application for Extension of Time To File an
Exempt Organization Return**

OMB No. 1545-1709

► File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒
 - If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).
- Note:** Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Part I Automatic 3-Month Extension of Time—Only submit original (no copies needed)

Note: Form 990-T corporations requesting an automatic 6-month extension—check this box and complete Part I only ☐
All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041.

Type or print File by the due date for filing your return. See instructions.	Name of Exempt Organization Children's Wish Foundation International, Inc.	Employer identification number 58 1642982
	Number, street, and room or suite no. If a P.O. box, see instructions. 8615 Roswell Road	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. Atlanta, GA 30350	

Check type of return to be filed (file a separate application for each return):

- | | | |
|--|---|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |

- If the organization does **not** have an office or place of business in the United States, check this box ☐
- If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the **whole** group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension will cover.

1 I request an automatic 3-month (6-month, for **990-T corporation**) extension of time until **February 15**, 20**04**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
► ☐ calendar year 20... or
► ☒ tax year beginning **July 1**, 20**02**, and ending **June 30**, 20**03**.

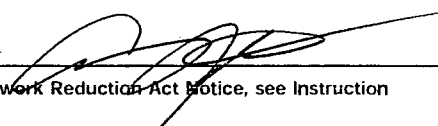
2 If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

- 3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions \$ _____
- b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit \$ _____
- c **Balance Due.** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions \$ _____

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ►



Title ►

President

Date ►

12/15/03

For Paperwork Reduction Act notice, see Instruction

Cat. No. 27916D

Form **8868** (12-2000)

Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

Page 2

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule)				
	cash \$ _____ noncash \$ _____				
23	Specific assistance to individuals (attach schedule)	2,883,795.	2,883,795.		
24	Benefits paid to or for members (attach schedule)				
25	Compensation of officers, directors, etc.	300,000.	243,000.	55,500.	1,500.
26	Other salaries and wages	427,187.	367,837.	53,578.	5,772.
27	Pension plan contributions	87,500.	73,500.	13,125.	875.
28	Other employee benefits	72,088.	60,554.	10,813.	721.
29	Payroll taxes	47,507.	39,906.	7,126.	475.
30	Professional fundraising fees	2,166,445.	585,578.		1,580,867.
31	Accounting fees	140,177.		140,177.	
32	Legal fees	131,048.		131,048.	
33	Supplies	4,994.	4,195.	749.	50.
34	Telephone	15,847.	13,312.	2,377.	158.
35	Postage and shipping	757,173.	336,253.	14,815.	406,105.
36	Occupancy	73,352.	61,616.	11,002.	734.
37	Equipment rental and maintenance	4,782.	4,017.	717.	48.
38	Printing and publications	1,113,206.	305,215.	1,138.	806,853.
39	Travel	1,335.	1,122.	200.	13.
40	Conferences, conventions, and meetings	7,665.	6,438.	1,150.	77.
41	Interest	9,237.	7,759.	1,386.	92.
42	Depreciation, depletion, etc. (attach schedule)	81,032.	68,067.	12,155.	810.
43	Other expenses not covered above (itemize):				
a					
b					
c					
d					
e					
43e	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15	6,835,789.	1,616,240.	219,826.	4,999,723.
44		15,160,159.	6,678,404.	676,882.	7,804,873.

Joint Costs. Check ☒ if you are following SOP 98-2.Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☒ Yes ☐ No

If "Yes," enter (i) the aggregate amount of these joint costs \$ 7,881,435. ; (ii) the amount allocated to Program services \$ 2,205,961. ;

(iii) the amount allocated to Management and general \$ _____ ; and (iv) the amount allocated to Fundraising \$ 5,675,474. .

Part III Statement of Program Service Accomplishments

What is the organization's primary exempt purpose? ▶

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses
 (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)

a	CHILDREN'S WISHES - SEE STATEMENT 6	
	(Grants and allocations \$ _____)	2,503,779.
b	FAMILY SERVICES - SEE STATEMENT 7	
	(Grants and allocations \$ _____)	4,096,239.
c	EDUCATION/PUBLIC AWARENESS - SEE STATEMENT 8	
	(Grants and allocations \$ _____)	78,386.
d		
	(Grants and allocations \$ _____)	
e	Other program services (attach schedule)	
	(Grants and allocations \$ _____)	
f	Total of Program Service Expenses (should equal line 44, column (B), Program services)	6,678,404.

Part IV Balance Sheets

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year	(B) End of year
Assets	45 Cash - non-interest-bearing	323,577.	411,091.
	46 Savings and temporary cash investments	394,340.	350,959.
	47 a Accounts receivable	144,590.	
	b Less: allowance for doubtful accounts		
	48 a Pledges receivable	1,308,608.	
	b Less: allowance for doubtful accounts	715,577.	
	49 Grants receivable		
	50 Receivables from officers, directors, trustees, and key employees		
	51 a Other notes and loans receivable		
	b Less: allowance for doubtful accounts		
	52 Inventories for sale or use	116,392.	49,336.
	53 Prepaid expenses and deferred charges	160,074.	159,940.
	54 Investments - securities STMT 10 STMT 11 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	324,173.	530,038.
	55 a Investments - land, buildings, and equipment: basis		
	b Less: accumulated depreciation		
56 Investments - other SEE STATEMENT 12	0.	12,361.	
57 a Land, buildings, and equipment: basis	1,874,223.		
b Less: accumulated depreciation STMT 13	923,470.		
58 Other assets (describe SEE STATEMENT 14)	21,704.	19,506.	
59 Total assets (add lines 45 through 58) (must equal line 74)	2,998,825.	3,221,605.	
Liabilities	60 Accounts payable and accrued expenses	133,653.	873,764.
	61 Grants payable		
	62 Deferred revenue		
	63 Loans from officers, directors, trustees, and key employees		
	64 a Tax-exempt bond liabilities		
	b Mortgages and other notes payable STMT 15	682,451.	654,512.
	65 Other liabilities (describe LINE OF CREDIT)	570,737.	250,000.
66 Total liabilities (add lines 60 through 65)	1,386,841.	1,778,276.	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.		
	67 Unrestricted	1,141,079.	835,764.
	68 Temporarily restricted	470,905.	607,565.
	69 Permanently restricted		
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.		
	70 Capital stock, trust principal, or current funds		
	71 Paid-in or capital surplus, or land, building, and equipment fund		
	72 Retained earnings, endowment, accumulated income, or other funds		
	73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21)	1,611,984.	1,443,329.
	74 Total liabilities and net assets / fund balances (add lines 66 and 73)	2,998,825.	3,221,605.

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Part VI Other Information

		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.		X
78 a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
b	If "Yes," has it filed a tax return on Form 990-T for this year? N/A		
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		X
80 a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	X	
b	If "Yes," enter the name of the organization SEE STATEMENT 17 and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.		
81 a	Enter direct or indirect political expenditures. See line 81 instructions 81a 0.		
b	Did the organization file Form 1120-POL for this year?		X
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	X	
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.) 82b		
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? N/A		
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members? N/A		
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? N/A		
	If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		
c	Dues, assessments, and similar amounts from members 85c N/A		
d	Section 162(e) lobbying and political expenditures 85d N/A		
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices 85e N/A		
f	Taxable amount of lobbying and political expenditures (line 85d less 85e) 85f N/A		
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f? N/A		
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? N/A		
86	501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12 86a N/A		
b	Gross receipts, included on line 12, for public use of club facilities 86b N/A		
87	501(c)(12) organizations. Enter: a Gross income from members or shareholders 87a N/A		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 87b N/A		
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX		X
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 0.; section 4912 0.; section 4955 0.		
b	501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction		X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0.
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization		0.
90 a	List the states with which a copy of this return is filed SEE ATTACHED		
b	Number of employees employed in the pay period that includes March 12, 2002 90b 14		
91	The books are in care of THE ORGANIZATION Telephone no. (770) 393-9474		

Located at P.O. BOX 28785 ATLANTA, GA

ZIP + 4 30358

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here ☐
and enter the amount of tax-exempt interest received or accrued during the tax year 92 N/A

Part VII Analysis of Income-Producing Activities (See page 31 of the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
93 Program service revenue:					
a					
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	23,169.	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory			18	-8,171.	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue:					
a ROYALTIES			15	145,563.	
b OTHER INCOME					4,362.
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0.		160,561.	4,362.
105 Total (add line 104, columns (B), (D), and (E))					164,923.

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See page 32 of the instructions.)

Line No. Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).

103B MISCELLANEOUS RECEIPTS RELATING TO ORGANIZATIONS CHARITABLE PURPOSE.

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 32 of the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 33 of the instructions.)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

Please Sign Here	Signature of officer <u>Linda Holzner</u>		Date <u>2/19/04</u>	Type or print name and title <u>LINDA DOZORETZ, SEC. TREAS.</u>
	Preparer's signature <u>[Signature]</u>		Date <u>2/17/04</u>	Check if self-employed <input type="checkbox"/>
Paid Preparer's Use Only	Firm's name (or yours if self-employed), address, and ZIP + 4 <u>FRANK & COMPANY, P.C. 1360 BEVERLY ROAD, SUITE 300 MCLEAN, VA 22101</u>		Preparer's SSN or PTIN <u></u>	
	EIN <u></u>		Phone no. <u>703-821-0702</u>	

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information-(See separate instructions.)

► **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

OMB No. 1545-0047

2002

Name of the organization

CHILDREN'S WISH FOUNDATION INTERNATIONAL

Employer identification number

58 1642982

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
JACQUELINE NILES ----- 8615 ROSWELL RD, ATLANTA, GA 30350	FULL TIME	53,000.	16,358.	1,903.
CHRISTY ANDREWS ----- 3619 LONDON ROAD, ATLANTA, GA	FULL TIME	66,000.	14,978.	2,252.
----- ----- ----- ----- ----- -----				
Total number of other employees paid over \$50,000 ►	0			

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
REESE BROTHERS ----- 925 PENN AVE. 6TH FLOOR PITTSBURGH, PA	TELEMARKETING	1,030,387.
HERITAGE PUBLISHING ----- 2402 WILDWOOD AVE., STE 500 SHERWOOD, AR	TELEMARKETING	918,590.
FRANK AND COMPANY ----- 1360 BEVERLY ROAD STE 300 MCLEAN, VA 22101	ACCOUNTING AND CONSULTING	139,843.
CREATIVE DIRECT RESPONSE ----- 1670 VILLAGE GREEN, CROFTON, MD	DIRECT MAIL SERVICES	217,468.
GIBSON, DUNN, & CRUTCHER ----- 1050 CONNECTICUT AVE, NW WASHINGTON, DC 20036	LEGAL	78,340.
Total number of others receiving over \$50,000 for professional services ►	11	

Part III Statements About Activities (See page 2 of the instructions.)

Yes No

- 1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities: \$ _____ \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.)

1 X

Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.

- 2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)

2a X

a Sale, exchange, or leasing of property?

2b X

b Lending of money or other extension of credit?

2c X

c Furnishing of goods, services, or facilities?

- d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? SEE PART V, FORM 990
SEE STATEMENT 1

2d X

e Transfer of any part of its income or assets?

2e X

- 3 Does the organization make grants for scholarships, fellowships, student loans, etc.? (See Note below.)

3 X

- 4 Do you have a section 403(b) annuity plan for your employees?

4 X

Note: Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments.

Part IV Reason for Non-Private Foundation Status (See pages 3 through 5 of the instructions.)

The organization is not a private foundation because it is: (Please check only ONE applicable box.)

- 5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7 ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 ☐ A federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: _____
- 10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
- 13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See page 5 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14 ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See page 5 of the instructions.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) Use cash method of accounting.
Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	14,397,907.	18,545,284.	16,914,077.	26,467,000.	76,324,268.
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	12,083.	16,900.	13,719.	9,929.	52,631.
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets	151,115.	142,583.	SEE STATEMENT 18 55,457.	261,371.	610,526.
23 Total of lines 15 through 22	14,561,105.	18,704,767.	16,983,253.	26,738,300.	76,987,425.
24 Line 23 minus line 17	14,561,105.	18,704,767.	16,983,253.	26,738,300.	76,987,425.
25 Enter 1% of line 23	145,611.	187,048.	169,833.	267,383.	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a 1,539,749.
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1998 through 2001 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the sum of all these excess amounts					26b 0.
c Total support for section 509(a)(1) test: Enter line 24, column (e)					26c 76,987,425.
d Add: Amounts from column (e) for lines: 18 52,631. 19 22 610,526. 26b					26d 663,157.
e Public support (line 26c minus line 26d total)					26e 76,324,268.
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 99.1386%
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year: N/A (2001) (2000) (1999) (1998)					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: N/A (2001) (2000) (1999) (1998)					
c Add: Amounts from column (e) for lines: 15 16 17 20 21					27c N/A
d Add: Line 27a total and line 27b total					27d N/A
e Public support (line 27c total minus line 27d total)					27e N/A
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)					27f N/A
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g N/A %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h N/A %

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1998 through 2001, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.

223121 01-22-03

NONE

Schedule A (Form 990 or 990-EZ) 2002

Part V Private School Questionnaire (See page 7 of the instructions.)

N/A

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	29	
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30	
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?	31	
If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)		
32 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	32a	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c	
d Copies of all material used by the organization or on its behalf to solicit contributions?	32d	
If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)		
33 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?	33a	
b Admissions policies?	33b	
c Employment of faculty or administrative staff?	33c	
d Scholarships or other financial assistance?	33d	
e Educational policies?	33e	
f Use of facilities?	33f	
g Athletic programs?	33g	
h Other extracurricular activities?	33h	
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		
34 a Does the organization receive any financial aid or assistance from a governmental agency?	34a	
b Has the organization's right to such aid ever been revoked or suspended?	34b	
If you answered "Yes" to either 34a or b, please explain using an attached statement.		
35 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation	35	

Schedule A (Form 990 or 990-EZ) 2002

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions.)

N/A

(To be completed ONLY by an eligible organization that filed Form 5768)

Check ☒ **a** ☐ if the organization belongs to an affiliated group. Check ☐ **b** ☐ if you checked "a" and "limited control" provisions apply.

Limits on Lobbying Expenditures		(a) Affiliated group totals	(b) To be completed for ALL electing organizations												
(The term "expenditures" means amounts paid or incurred.)		N/A													
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36													
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37													
38	Total lobbying expenditures (add lines 36 and 37)	38													
39	Other exempt purpose expenditures	39													
40	Total exempt purpose expenditures (add lines 38 and 39)	40													
41	Lobbying nontaxable amount. Enter the amount from the following table -														
<table border="0"> <tr> <td>If the amount on line 40 is -</td> <td>The lobbying nontaxable amount is -</td> </tr> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 40</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000</td> </tr> </table>		If the amount on line 40 is -	The lobbying nontaxable amount is -	Not over \$500,000	20% of the amount on line 40	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000	41	
If the amount on line 40 is -	The lobbying nontaxable amount is -														
Not over \$500,000	20% of the amount on line 40														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000														
Over \$17,000,000	\$1,000,000														
42	Grassroots nontaxable amount (enter 25% of line 41)	42													
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43													
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44													

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50 on page 11 of the instructions.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				N/A
	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
45	Lobbying nontaxable amount				0.
46	Lobbying ceiling amount (150% of line 45(e))				0.
47	Total lobbying expenditures				0.
48	Grassroots nontaxable amount				0.
49	Grassroots ceiling amount (150% of line 48(e))				0.
50	Grassroots lobbying expenditures				0.

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions.)

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

	Yes	No	Amount
a Volunteers			
b Paid staff or management (Include compensation in expenses reported on lines c through h.)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (Add lines c through h.)			0.

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

990

228102
10-24-02

* ITC, Section 179, Salvage, HR 3090, Commercial Revitalization Deduction

FOOTNOTES

STATEMENT 1

ONE OF THE FOUNDATION'S BOARD MEMBERS IS THE OWNER OF A COMPANY THAT PERFORMS INFORMATION TECHNOLOGY WORK FOR THE FOUNDATION. DURING THE FISCAL YEAR ENDED JUNE 30, 2003, THE FOUNDATION PAID \$42,543 IN FEES TO THE BOARD MEMBER'S COMPANY. THE FOUNDATION REIMBURSES OUT-OF-POCKET EXPENSES OF THE OFFICERS AND DIRECTORS WHEN THEY ARE ACTING ON BEHALF AND FULFILLING THEIR RESPONSIBILITIES TO THE FOUNDATION.

FORM 990 GAIN (LOSS) FROM PUBLICLY TRADED SECURITIES STATEMENT 2

DESCRIPTION	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	NET GAIN OR (LOSS)
SALOMON SMITH BARNEY	74,853.	83,024.	0.	-8,171.
TO FORM 990, PART I, LINE 8	74,853.	83,024.	0.	-8,171.

FORM 990	OTHER CHANGES IN NET ASSETS OR FUND BALANCES	STATEMENT	3
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DESCRIPTIONAMOUNT

UNREALIZED GAIN ON INVESTMENTS

27,685.

TOTAL TO FORM 990, PART I, LINE 20

27,685.

FORM 990

OTHER EXPENSES

STATEMENT

4

DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
AMORTIZATION	2,199.	1,847.	330.	22.
PROFESSIONAL SERVICES	4,693.		4,693.	
CAGING	111,057.		111,057.	
OFFICE EXPENSE	15,058.	12,648.	2,260.	150.
REGISTRATION FEES	13,743.		13,743.	
VEHICLE DONATION	2,113,723.			2,113,723.
PROGRAM SVCS AND DEVELOPMENT	206,744.	206,744.		
PUBLIC RELATIONS	80,944.	67,993.	12,142.	809.
INSURANCE	61,438.	51,608.	9,216.	614.
REPAIRS AND MAINTENANCE	23,621.	19,842.	3,543.	236.
AUTOMOTIVE	45,732.	38,415.	6,860.	457.
COMPUTER AND DATA PROCESSING	122,825.	50,540.	4,566.	67,719.
DUES AND FEES	1,294.	1,087.	194.	13.
BANK CHARGES AND FEES	46,494.	35,576.	5,972.	4,946.
CONTRIBUTIONS	64,999.	64,999.		
CONSULTING	28,329.	23,795.	4,250.	284.
PENALTIES	41,000.		41,000.	
TELEMARKETING ACTIVITY COSTS	3,676,207.	993,658.		2,682,549.
MAILING SERVICES	42,741.	11,553.		31,188.
LIST RENTAL	125,531.	33,930.		91,601.
MISCELLANEOUS	7,417.	2,005.		5,412.
TOTAL TO FM 990, LN 43	6,835,789.	1,616,240.	219,826.	4,999,723.

FORM 990 STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE STATEMENT 5
PART III

EXPLANATION

CHILDREN'S WISH FOUNDATION INTERNATIONAL FULFILLS WISHES FOR SERIOUSLY AND TERMINALLY ILL CHILDREN AROUND THE WORLD. SINCE CWFI'S INCEPTION IN 1985, THE FOUNDATION HAS CREATED THOUSANDS OF ONCE IN A LIFETIME OPPORTUNITIES FOR THESE CHILDREN, PROVIDING THEM AND THEIR FAMILIES WITH MEMORIES TO CHERISH FOREVER. IN ADDITION, CWFI TOUCHES THE LIVES OF OVER 100,000 CHILDREN EACH YEAR THROUGH CWFI'S HOSPITAL ENRICHMENT PROGRAMS. THESE PROGRAMS PLACE EDUCATIONAL AND ENTERTAINMENT MATERIALS IN CHILDREN'S HOSPITALS AND OTHER FACILITIES INCLUDING COMPUTERS, VCR'S, LIBRARIES OF SOFTWARE AND VIDEOTAPES, BOOKS AND GAMES, KEEPING THE CHILDREN ACTIVE, ALERT, AND DIVERTED FROM THE REALITY OF THEIR HOSPITALIZATION.

FORM 990

STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

STATEMENT

6

DESCRIPTION OF PROGRAM SERVICE ONE

CHILDREN'S WISHES - ALL EXPENSES INCURRED TO FULFILL THE WISHES OF SERIOUSLY ILL CHILDREN AND THEIR FAMILIES. THIS IS A ONCE IN A LIFETIME EXPERIENCE FOR A CHILD FACING THE MOST DEVASTATING CIRCUMSTANCES, THEREFORE CARE IS TAKEN TO ENSURE THAT THE QUALITY OF EACH WISH FAR EXCEEDS THE EXPECTATIONS OF THE CHILD.

TO FORM 990, PART III, LINE A

GRANTS

EXPENSES

2,503,779.

FORM 990

STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

STATEMENT

7

DESCRIPTION OF PROGRAM SERVICE TWO

FAMILY SERVICES - ALL EXPENSES INCURRED TO ASSIST FAMILIES AND PROGRAMS IN ORDER TO PROMOTE A MORE POSITIVE ENVIRONMENT FOR SERIOUSLY ILL CHILDREN WHILE THEY ARE RECEIVING TREATMENT. THE HOSPITAL ENRICHMENT PROGRAM PROVIDES EDUCATIONAL AND ENTERTAINMENT MATERIALS TO HOSPITALS AND HEALTHCARE FACILITIES AROUND THE WORLD. THE CELEBRATION OF LIFE PROGRAMS BRING MAGIC TO CHILDREN THROUGHOUT THE YEAR.

GRANTSEXPENSES

TO FORM 990, PART III, LINE B

4,096,239.

FORM 990

STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

STATEMENT

8

DESCRIPTION OF PROGRAM SERVICE THREE

EDUCATION/PUBLIC AWARENESS - ALL EXPENSES INCURRED TO EDUCATE THE GENERAL PUBLIC ABOUT THE NEEDS AND WISHES OF SERIOUSLY ILL CHILDREN. ALSO, ALL EXPENSES INCURRED TO INFORM THE PUBLIC TO PARTICIPATE IN THE FOUNDATION'S MISSION. THIS EDUCATES THE PUBLIC ABOUT WAYS THEY CAN SUPPORT THE SERIOUSLY ILL CHILDREN IN THEIR COMMUNITY AS WELL AS HELPING CHILDREN FEEL SUPPORTED, LOVED AND CARED FOR.

GRANTSEXPENSES

TO FORM 990, PART III, LINE C

78,386.

FORM 990	SPECIFIC ASSISTANCE TO INDIVIDUALS	STATEMENT	9
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DESCRIPTIONAMOUNTCLASS OF ACTIVITIES

1)	DONATED TOYS, BOOKS, & OTHER CHILDREN'S NOVELTY ITEMS FOR VARIOUS INDIVIDUALS - SEE STATEMENT 7, FAMILY SERVICES.	1,392,223.
----	---	------------

2)	WISH FULFILLMENT EXPENSES FOR VARIOUS INDIVIDUALS INCLUDES TRAVEL, HOTEL, MEALS, ELECTRONIC ITEMS AND MISCELLANEOUS ITEMS REQUIRED TO FULFILL THE INDIVIDUAL'S WISH - SEE STATEMENT 6, CHILDREN'S WISHES.	1,491,572.
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TOTAL TO FORM 990, PART II, LINE 23	2,883,795.
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FORM 990

NON-GOVERNMENT SECURITIES

STATEMENT 10

SECURITY DESCRIPTION	CORPORATE STOCKS	CORPORATE BONDS	OTHER PUBLICLY TRADED SECURITIES	OTHER SECURITIES	TOTAL NON-GOV'T. SECURITIES
VARIOUS	346,425.				346,425.
VARIOUS			103,472.		103,472.
VARIOUS				30,000.	30,000.
TO 990, LN 54 COL B	346,425.		103,472.	30,000.	479,897.

FORM 990

GOVERNMENT SECURITIES

STATEMENT 11

DESCRIPTION	U.S. GOVERNMENT	STATE AND LOCAL GOV'T	TOTAL GOV'T SECURITIES
VARIOUS	50,141.		50,141.
TOTAL TO FORM 990, LINE 54, COL B	50,141.		50,141.

FORM 990	OTHER INVESTMENTS	STATEMENT 12
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DESCRIPTION	VALUATION METHOD	AMOUNT
VARIOUS	MARKET VALUE	12,361.
TOTAL TO FORM 990, PART IV, LINE 56, COLUMN B		12,361.

FORM 990 DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT STATEMENT 13

DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
LAND	165,000.	0.	165,000.
BUILDING	1,177,347.	418,040.	759,307.
FURNITURE	355,774.	345,250.	10,524.
EQUIPMENT	176,102.	160,180.	15,922.
TOTAL TO FORM 990, PART IV, LN 57	1,874,223.	923,470.	950,753.

FORM 990

OTHER ASSETS

STATEMENT 14

DESCRIPTION

AMOUNT

DEPOSITS

7,498.

INTEREST RECEIVABLE

1,285.

LOAN COSTS, NET OF AMORTIZATION

10,723.

TOTAL TO FORM 990, PART IV, LINE 58, COLUMN B

19,506.

FORM 990

MORTGAGES PAYABLE

STATEMENT 15

DESCRIPTION

BALANCE DUE

FIRST UNION BANK

654,512.

TOTAL INCLUDED ON FORM 990, PART IV, LINE 64B, COLUMN B

654,512.

FORM 990

PART V - LIST OF OFFICERS, DIRECTORS,
TRUSTEES AND KEY EMPLOYEES

STATEMENT 16

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
ARTHUR J. STEIN 8615 ROSWELL ROAD ATLANTA, GA 30350	PRESIDENT & CEO 40	150,000.	35,090.	2,918.
ED CARMICHEL 1331 JODY LANE ATLANTA, GA 30329	DIRECTOR 1	0.	0.	0.
ED EVANS 13730 BALMORE CIRCLE HOUSTON, TX 77069	DIRECTOR 1	0.	0.	0.
ROGER CHRISTIAN 10 UNIVERSAL CITY PLAZA UNIVERSAL CITY, CA 91608	DIRECTOR 1	0.	0.	0.
MIKE GABAY 1060 PRINCETON WALK MARIETTA, GA 30068	DIRECTOR 1	0.	0.	0.
NOREEN H. CLEARY 1189 CHANDLER DRIVE WESTMINSTER, MD 21157	DIRECTOR 1	0.	0.	0.
PAUL GATTI 1321 NORTH FRANKLIN DUBLIN, GA 31021	DIRECTOR 1	0.	0.	0.
STEVE DUDURICH 850 LEONARD STREET CLEARFIELD, PA 16830	DIRECTOR 1	0.	0.	0.
RON HERMAN 5855 JIMMY CARTER BLVD., SUITE 145 NORCROSS, GA 30071	DIRECTOR 5	0.	0.	0.
JOHN EAGLESON 11 EAST DRIVE ATLANTA, GA 30305	DIRECTOR 5	0.	0.	0.
MARC PARHAM 50 PEACHTREE STREET, NW, SUITE 450 ATLANTA, GA 30303	DIRECTOR 5	0.	0.	0.

CHILDREN'S WISH FOUNDATION INTERNATIONAL

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THERESA SPRALLING
7553 WATERS EDGE DRIVE
STONE MOUNTAIN, GA 30087

DIRECTOR
5

0. 0. 0.

LINDA DOZORETZ
8615 ROSWELL ROAD
ATLANTA, GA 30303

EXECUTIVE DIRECTOR
40

150,000. 35,226. 1,488.

TOTALS INCLUDED ON FORM 990, PART V

300,000. 70,316. 4,406.

FORM 990

IDENTIFICATION OF RELATED ORGANIZATIONS
PART VI, LINE 80B

STATEMENT 17

NAME OF ORGANIZATION

EXEMPT

NONEXEMPT

CHILDREN'S EMERGENCY RELIEF FOUNDATION, INC.
CAMP PAPILLONX
X

SCHEDULE A	OTHER INCOME			STATEMENT 18
DESCRIPTION	2001 AMOUNT	2000 AMOUNT	1999 AMOUNT	1998 AMOUNT
ROYALTIES & OTHER INCOME	151,115.	142,583.	55,457.	212,431.
SPECIAL EVENTS	0.	0.	0.	48,940.
TOTAL TO SCHEDULE A, LINE 22	151,115.	142,583.	55,457.	261,371.

CHILDREN'S WISH FOUNDATION INTERNATIONAL

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PAGE 5, PART VI, QUESTION 90, FORM 990

STATES WHICH A COPY OF FORM 990 IS TO BE FILED

Alabama
Alaska
Arizona
Arkansas
California
Connecticut
Florida
Georgia
Illinois
Indiana
Kansas
Kentucky
Louisiana
Maine
Maryland
Massachusetts
Michigan
Minnesota
Mississippi

New Hampshire
New Jersey
New Mexico
New York
North Carolina
North Dakota
Ohio
Oklahoma
Oregon
Pennsylvania
Rhode Island
South Carolina
Tennessee
Utah
Virginia
Washington
West Virginia
Wisconsin

4562

OMB No. 1545-0172

2002

Attachment
Sequence No. 67Form
Department of the Treasury
Internal Revenue ServiceDepreciation and Amortization 990
(Including Information on Listed Property)

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

CHILDREN'S WISH FOUNDATION INTERNATIONAL FORM 990 PAGE 2

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Part I Election To Expense Certain Tangible Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See instructions for a higher limit for certain businesses	24,000.
2	Total cost of section 179 property placed in service (see instructions)	
3	Threshold cost of section 179 property before reduction in limitation	\$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	
6	(a) Description of property	(b) Cost (business use only)
		(c) Elected cost
7	Listed property. Enter amount from line 29	7
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8
9	Tentative deduction. Enter the smaller of line 5 or line 8	9
10	Carryover of disallowed deduction from line 13 of your 2001 Form 4562	10
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12
13	Carryover of disallowed deduction to 2003. Add lines 9 and 10, less line 12	13

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14
15	Property subject to section 168(f)(1) election (see instructions)	15
16	Other depreciation (including ACRS) (see instructions)	81,031.

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2002	17
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>	

Section B - Assets Placed in Service During 2002 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		39 yrs.	MM	S/L	
	/			MM	S/L	

Section C - Assets Placed in Service During 2002 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year	/		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	81,031.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A - Depreciation and Other Information** (Caution: See instructions for limits for passenger automobiles.)**24a** Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
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25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use **25****26** Property used more than 50% in a qualified business use:

	:	:	%					
	:	:	%					
	:	:	%					

27 Property used 50% or less in a qualified business use:

	:	:	%			S/L		
	:	:	%			S/L		
	:	:	%			S/L		

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 **28****29** Add amounts in column (i), line 26. Enter here and on line 7, page 1 **29****Section B - Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person.

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle	(b) Vehicle	(c) Vehicle	(d) Vehicle	(e) Vehicle	(f) Vehicle
30 Total business/investment miles driven during the year (do not include commuting miles)						
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2002 tax year:					
43 Amortization of costs that began before your 2002 tax year					43
44 Total. Add amounts in column (f). See instructions for where to report					44